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IN THE CLAIMS:

1. (Currently Amended) A computer implemented actual costing method for collecting and presenting an actual cost of manufacturing an item or performing a service, comprising the steps of:

collecting actual costs of performing a job, manufacturing an item and/or purchasing an item,

creating a unique cost source identifier data structure for each collected actual cost, each created cost source identifier data structure including a plurality of attribute fields;

~~and storing~~ populating one of the plurality of attribute fields of the created cost source identifier data structure with the collected actual cost therein;

storing the populated cost source identifier data structure in a memory of a computer;

associating each unique cost source identifier data structure to a step carried out while manufacturing the item or while performing the service; and

organizing and storing the cost source identifier data structures identifiers within the computer as a hierarchical structure that is modeled on:

a structure of the item manufactured or

a sequence of operations carried out while performing the service;

implementing a selected accounting costing method for actual cost collection and a selected accounting costing method for actual cost presentation by accessing and selectively traversing the hierarchical structure, the selected accounting costing method for actual cost collection being independent of the selected accounting costing method for cost presentation.

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2. (Original) The method of claim 1, wherein the accounting costing methods for actual cost collection and for actual cost presentation are selected from among a group including Last In First Out (LIFO), First In First Out (FIFO), Most Expensive First (MEF), Least Expensive First (LEF) and Average costing methods.
3. (Currently Amended) The method of claim 1, wherein a new unique cost source identifier data structure is created upon each occurrence of a transaction that affects the actual cost of the activity that gave rise to the collected actual cost.
4. (Currently Amended) The method of claim 1, wherein a new unique cost source identifier data structure is created at least each time an item is manufactured or purchased and each time an item is received into inventory.
5. (Currently Amended) The method of claim 1, wherein a new unique source identifier data structure is ~~assigned~~ created at least each time a job is performed while manufacturing the item or while performing the service, contemporaneously with a performance of the job.
6. (Currently Amended) The method of claim 1, wherein the unique cost source identifier data structure is further configured to store ~~includes at least one of a data structure and~~ a pointer to a data structure.
7. (Currently Amended) The method of ~~claim 6~~ claim 1, wherein the ~~data structure plurality~~ of attribute fields are configured to store ~~includes~~ at least one of an indication of a date at which the collected actual cost was incurred, a quantity of items corresponding to the collected actual cost, a number of unit time periods expended in performance of a job, an indication of labor time,

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resource time, payroll, resource rate, overhead time, overhead rate, actual cost of purchased material and actual cost of outside processing.

8. (Cancelled)

9. (Previously Amended) The method of claim 1, wherein the hierarchical structure includes a plurality of nodes, each of the stored cost source identifier logical structures being assigned to at least one of the plurality of nodes.

10. (Original) The method of claim 7, wherein the implementing step is carried out at a selected node level by rolling up all actual costs within the cost source identifiers assigned to nodes hierarchically below the selected node level.

11. (Previously Amended) The method of claim 1, further comprising the step of storing a standard cost within the cost source identifier when an actual cost of one of a job performed and an item manufactured is unknown.

12. (Currently Amended) A computer system to compute an actual cost of manufacturing an item or performing a service from collected actual costs incurred while manufacturing the item or performing the service, comprising:

at least one processor;

at least one data storage device coupled to the at least one processor;

a plurality of processes spawned by said at least one processor, the processes including processing logic for:

collecting actual costs of performing a job, manufacturing an item and/or purchasing an item,

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creating a unique cost source identifier data structure for each collected actual cost, each created cost source identifier data structure including a plurality of attribute fields;

and storing populating one of the plurality of attribute fields of the created cost source identifier data structure with the collected actual cost ~~therein;~~

storing the populated cost source identifier data;

associating each unique cost source identifier data structure to a step carried out while manufacturing the item or while performing the service; and

organizing and storing the cost source identifier data structures ~~identifiers~~ as a hierarchical structure that is modeled on:

a structure of the item manufactured, or

a sequence of operations carried out while performing the service;

implementing a selected accounting costing method for actual cost collection and a selected accounting costing method for actual cost presentation by accessing and selectively traversing the hierarchical structure, the selected accounting costing method for actual cost collection being independent of the selected accounting costing method for cost presentation.

13. (Cancelled)

14. (Previously Amended) The computer system of claim 12, wherein the hierarchical structure includes a plurality of nodes, each of the stored cost source identifiers being assigned to at least one of the plurality of nodes.

15. (Original) The computer system of claim 14, wherein said at least one processor implements the selected accounting method for actual cost presentation and the selected

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accounting method for actual cost collection by rolling up all actual costs within the cost source identifiers assigned to nodes hierarchically below the selected node level.

16. (Currently Amended) The computer system of claim 12, further comprising processing logic for storing said cost source identifier ~~logical~~ data structures in one of a relational or an object-oriented database.

17. (Currently Amended) A machine readable medium having stored thereon data representing sequences of instructions which, when executed by a computer system, causes said computer system to perform the steps of:

collecting, in substantially real time, an actual cost of each of a plurality of constituent items or operations affecting a cost of manufacturing an item or performing a service;

creating a unique cost source identifier data structure for each collected actual cost, each created cost source identifier data structure including a plurality of attribute fields;

populating one of the plurality of attribute fields of the created cost source identifier data structure with the collected actual cost;

assigning each collected actual cost to a unique logical structure associated with a corresponding one of said items or operations;

storing each ~~unique logical structure~~ populated cost source identifier data structure to create a hierarchical organization of ~~unique logical structures~~ cost source identifier data structures configured to allow the actual cost of the activity to be ascertained at any stage of a performance thereof, the hierarchical organization ~~of logical structures~~ being modeled on a structure of the item manufactured or a sequence of steps carried out while performing the service.

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18. (Previously Amended) The machine readable medium of claim 17, further comprising sequences of instructions for performing the step of creating a new unique cost source identifier data structure ~~logical structure~~ for each constituent item or operation that affects the cost of manufacturing the item or performing the service.

19. (Canceled)

20. (Canceled)

21. (Currently Amended) The machine readable medium of ~~claim 19~~ claim 17, wherein one of the plurality of attribute fields is configured to store a pointer to a ~~the unique logical structure~~ points to an address of the corresponding data structure.

22. (Currently Amended) The machine readable medium of claim 17, wherein the sequences of operations further cause said computer system to carry out a step of storing further comprising ~~sequences of instructions for performing the step of associating a date in which each collected actual cost is incurred with each unique logical structure.~~

23. (Currently Amended) The machine readable medium of claim 17, wherein the sequences of operations further cause said computer system to carry out a step of storing further comprising ~~sequences of instructions for performing the step of assigning a standard cost to a unique logical structure when an actual cost of one of said items or operations cannot be ascertained.~~

24. (Currently Amended) The machine readable medium of claim 17, wherein the sequences of operations further cause said computer system to carry out a step of storing further comprising ~~sequences of instructions for performing the step of assigning a standard cost to a unique logical~~

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~~structure~~ when a transaction cost of collecting the actual cost for any one of said constituent items or operations is excessive relative to a value thereof.

25. (Cancelled)

26. (Currently Amended) The machine readable medium of claim 17, wherein the storing step stores the ~~organization of unique logical structures~~ hierarchical organization of cost source identifier data structures in one of a relational and an object-oriented database.

27. (Currently Amended) The machine readable medium of claim 17, further comprising sequences of instructions for performing the step of:

accessing the ~~organization of unique logical structures~~ hierarchical organization of cost source identifier data structures, and

implementing a selected actual cost collection accounting method and a selected actual cost presentation accounting method based on the accessed ~~organization of unique logical structures~~ hierarchical organization of cost source identifier data structures, the selected actual cost collection accounting method being independent of the selected actual cost presentation accounting method.